
For more information...

The following publications are available on the BOE website:

www.boe.ca.gov

- BOE-400-LR, *Application for Retailer's Cigarette and Tobacco Products License*
- Pub 78, *Sales of Cigarettes and Tobacco Products in California*
- Pub 93, *Cigarette and Tobacco Product Taxes*
- Pub 152, *Cigarette and Tobacco Product Inspections*
- Pub 161, *Criminal Citations Include a Civil Administration Process*

Note: Some publications are available in multiple languages.

E-mail Notifications



To get the latest information on changes or updates related to the sales of cigarette and tobacco products, you can register for E-mail notification at the BOE website listed below. As information becomes available, notices will be automatically e-mailed to you.

<http://www.boe.ca.gov/sptaxprog/etfd/index.htm>

Contact information...

- **For information regarding licenses, civil citations, petitions, or appeals:**

Excise Taxes Division, MIC:56
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0056

Phone: 800-400-7115
Fax: 916-323-9297

- **For information regarding inspections, seizures, or criminal citations:**

Investigations Division, MIC:42
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0042

Phone: 916-324-0105
Fax: 916-324-1578
